



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2009 Biennium

Bill #	HB0257	Title:	Revise taxpayer bill of rights
Primary Sponsor:	Lake, Bob	Status:	As Amended in Senate Committee

- | | | |
|---|--|--|
| <input type="checkbox"/> Significant Local Gov Impact | <input type="checkbox"/> Needs to be included in HB 2 | <input type="checkbox"/> Technical Concerns |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> Dedicated Revenue Form Attached |

FISCAL SUMMARY

	<u>FY 2008 Difference</u>	<u>FY 2009 Difference</u>	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact:

Proposed law amends 15-1-223, MCA, to allow the Department of Revenue (DOR) to charge a \$1 fee to process complaints filed with the office of taxpayer assistance. However, at this time DOR does not anticipate charging and collecting complaint processing fees. Proposed law will not affect DOR expenditures or revenue.

FISCAL ANALYSIS

Assumptions:

1. Proposed law allows the Department of Revenue (DOR) to charge a \$1 fee to process complaints filed with the office of taxpayer assistance.
2. At this time DOR does not propose to charge or collect complaint processing fees in FY 2008 through FY 2011.

Technical Notes:

1. As written the bill does not specify how the department shall collect fees, and does not specify the fund of deposition. By default, fees collected will be deposited into the general fund.

Sponsor's Initials

Date

Budget Director's Initials

Date